

NORTH BLAINE COUNTY FIRE DISTRICT BUDGET

PREPARED BY
Chief Rich Bauer
Chief Taan Robrahn
Jocelin Gardner

2025





North Blaine County Fire District

CODE OF ACCOUNTS

Fiscal Year 2025 (FY:25)

October 1, 2024 Through September 30, 2025

Code	Classification	<u>FY 2022</u> <u>Budgeted</u>	<u>FY 2022</u> <u>Actuals</u>	<u>FY 2023</u> <u>Budgeted</u>	<u>FY 2023</u> <u>Actuals</u>	<u>FY 2024</u> <u>Budgeted</u>	<u>FY 24</u> <u>(Oct-June)</u>	<u>FY 24 Total</u> <u>Predicted</u>	<u>FY 2025</u> <u>Draft</u>	Narrative
Revenues										
10-425-040	Property Tax	\$ 466,093	\$ 467,994	\$ 482,299	\$ 482,410	\$ 500,873	\$ 369,036	\$ 500,873	\$ 518,899	
10-425-042	Sales Tax	\$ 27,607	\$ 27,106	\$ 32,797	\$ 30,814	\$ 30,200	\$ 21,349	\$ 27,000	\$ 28,000	
10-425-049	Plan Check Fees	\$ 70,000	\$ 95,078	\$ 86,000	\$ 59,715	\$ 50,000	\$ 36,327	\$ 45,000	\$ 45,000	
10-425-050	Permit Fees	\$ 200	\$ 120	\$ 100	\$ 150	\$ 300	\$ 150	\$ 300	\$ 300	
10-425-055	Rent and Utilities	\$ 52,200	\$ 49,587	\$ 61,000	\$ 39,374	\$ 82,020	\$ 43,098	\$ 68,470	\$ 101,700	
10-425-080	Donations				\$ 200					
10-425-090	Inspections		\$ 955	\$ 1,000	\$ 627	\$ 2,000	\$ 3,337	\$ 4,000	\$ 3,000	
10-425-090	Reimbursements		\$ 40		\$ 8,509		\$ 1,494	\$ 1,494		
10-425-915	Bank Interest	\$ 10,000	\$ 6,398	\$ 2,000	\$ 43,758	\$ 30,000	\$ 41,556	\$ 54,000	\$ 42,000	
	Total Revenues	\$ 626,100	\$ 647,278	\$ 665,196	\$ 665,557	\$ 695,393	\$ 516,346	\$ 701,137	\$ 738,899	
Salaries										
10-425-110	Salaries and Wages	\$ 173,410	\$ 173,410	\$ 187,283	\$ 187,283	\$ 194,774	\$ 97,387	\$ 194,774	\$ 231,504	
10-425-120	Salaries and Wages - On Call FF	\$ 28,257	\$ 28,257	\$ 30,518	\$ 30,518	\$ 30,518	\$ 15,259	\$ 30,518	\$ 31,433	
10-425-122	Overtime Salaries	\$ 7,333	\$ 7,333	\$ 7,920	\$ 7,920	\$ 7,920	\$ 3,960	\$ 7,920	\$ 8,158	
10-425-140	Administration			\$ 42,120	\$ 42,120	\$ 48,652	\$ 24,326	\$ 48,652	\$ -	
10-425-145	Salaries and Wages - Part Time	\$ 39,000	\$ 39,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10-425-150	Salaries - Merit Increases/Adjustments	\$ 6,050	\$ 6,050	\$ 6,534	\$ 6,534	\$ 6,534	\$ 3,267	\$ 6,534	\$ 6,000	
	Total Salaries and Wages	\$ 254,050	\$ 254,050	\$ 274,375	\$ 274,375	\$ 288,398	\$ 144,199	\$ 288,398	\$ 277,095	
Fringe Benefits										
10-425-200	Physical Incentive Program	\$ 1,200.00	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 600	\$ 1,200	\$ 1,200	
10-425-210	FICA Contribution	\$ 15,500.00	\$ 15,500	\$ 20,990	\$ 20,990	\$ 22,062	\$ 11,031	\$ 22,062	\$ 21,198	
10-425-220	Retirement Contribution	\$ 24,500.00	\$ 24,500	\$ 29,945	\$ 29,945	\$ 34,410	\$ 17,205	\$ 34,410	\$ 39,716	
10-425-240	Workers Comp & Supplmntl Accdt.	\$ 4,750.00	\$ 4,750	\$ 5,130	\$ 5,130	\$ 6,000	\$ 3,000	\$ 6,000	\$ 8,000	
10-425-250	Health Insurance	\$ 50,000.00	\$ 50,000	\$ 46,000	\$ 46,000	\$ 46,000	\$ 23,000	\$ 46,000	\$ 35,000	
10-425-510	Phone Reimbursement								\$ 1,000	
42-470-702	Housing Assistance								\$ 23,700	3 Employees
42-470-705	Fuel Reimbursement								\$ 2,500	2 Employees
	Total Fringe Benefits	\$ 95,950	\$ 95,950	\$ 103,265	\$ 103,265	\$ 109,672	\$ 54,836	\$ 109,672	\$ 132,314	
	Total Wages and Benefits	\$ 350,000	\$ 350,000	\$ 377,640	\$ 377,640	\$ 398,070	\$ 199,035	\$ 398,070	\$ 409,409	
Operational Expenditures										
10-425-305	Alarm Fees	\$ 750.00	\$ 600	\$ 750	\$ 600	\$ 750	\$ 600		\$ 750	
10-425-310	Office Supplies	\$ 500.00	\$ 472	\$ 500	\$ 276	\$ 500	\$ 106		\$ 500	
10-425-315	Janitorial Supplies	\$ 250.00	\$ 278	\$ 400	\$ 286	\$ 400	\$ 67		\$ 400	
10-425-320	Operating Supplies	\$ 3,000.00	\$ 840	\$ 3,000	\$ 1,391	\$ 3,000	\$ 2,142		\$ 3,000	
10-425-321	Pump/Hose Testing	\$ 4,500.00	\$ 3,576	\$ 4,700	\$ 4,075	\$ 4,700	\$ 1,080		\$ 4,800	*Justification
10-425-325	Medical Safety Supplies	\$ 1,500.00	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -		\$ 1,500	
10-425-340	Minor Tools	\$ 1,000.00	\$ 66	\$ 1,000	\$ -	\$ 1,000	\$ -		\$ 1,000	
10-425-350	Motor Fuels & Lubricants	\$ 6,000.00	\$ 7,404	\$ 8,000	\$ 7,778	\$ 9,000	\$ 4,972		\$ 9,000	
10-425-365	Wildland Fire Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	

10-425-370	Postage	\$ 200.00	\$ 183	\$ 300	\$ 166	\$ 300	\$ 132		\$ 300	
10-425-440	Advertising & Legal Publishing	\$ 300.00	\$ 747	\$ 4,000	\$ 178	\$ 1,000	\$ -		\$ 1,000	
10-425-470	Travel/Training & Meetings	\$ 5,000.00	\$ 2,446	\$ 5,000	\$ 989	\$ 5,000	\$ 525		\$ 5,000	
10-425-480	Dues/Subscriptions/Memberships	\$ 1,000.00	\$ 370	\$ 1,000	\$ 1,044	\$ 1,200	\$ 746		\$ 1,200	
10-425-510	Telephone & Cable & Internet	\$ 5,600.00	\$ 4,199	\$ 3,200	\$ 3,146	\$ 3,200	\$ 4,629		\$ 5,000	*Justification
10-425-555	Rental- Equipment	\$ 500.00	\$ 900	\$ 500	\$ 395	\$ 500	\$ -		\$ 1,000	*Justification
10-425-570	Utilities/Gas/Electric	\$ 18,500.00	\$ 18,960	\$ 23,500	\$ 21,652	\$ 25,000	\$ 18,782		\$ 23,000	*Deflation
10-425-575	Equipment Purchase-Non Capital	\$ 20,000.00	\$ 10,885	\$ 20,000	\$ 8,990	\$ 20,000	\$ 1,082		\$ 20,000	
10-425-576	Personal Protection Equipment	\$ 6,000.00	\$ 5,650	\$ 7,000	\$ 6,402	\$ 7,000	\$ 7,960		\$ 10,000	*Justification
10-425-580	Snow Removal	\$ 4,500.00	\$ 3,708	\$ 6,000	\$ 12,094	\$ 11,000	\$ 6,058		\$ 12,000	*Justification
10-425-585	Repair/Maint- Fire Bays (prev. Repair/Maint-Building)	\$ 20,000.00	\$ 28,968	\$ 8,000	\$ 5,514	\$ 8,000	\$ 8,611		\$ 10,000	*Justification
10-425-586	Repair/Maint - Housing			\$ 12,000	\$ 10,526	\$ 12,000	\$ 7,960		\$ 15,000	*Justification
10-425-587	Repair/Maint - New Greenhorn Housing								\$ 7,000	*Justification
10-425-590	Repair/Maint- Grounds	\$ 4,500.00	\$ 5,942	\$ 5,000	\$ 11,304	\$ 6,000	\$ 5,530		\$ 7,000	*Justification
10-425-595	Repair/Maint- Equipment	\$ 2,500.00	\$ 610	\$ 2,500	\$ 4,009	\$ 2,500	\$ 2,328		\$ 3,000	*Justification
10-425-600	Repair/ Maint- Automotive	\$ 12,000.00	\$ 6,036	\$ 12,000	\$ 7,833	\$ 12,000	\$ 11,173		\$ 15,000	*Justification
10-425-615	Repair/Maint- Radio Service	\$ 3,000.00		\$ 3,000	\$ 11	\$ 3,000	\$ -		\$ 3,000	
10-425-620	Communications/Dispatch/Lease	\$ 12,500.00	\$ 13,521	\$ 15,000	\$ 14,058	\$ 15,000	\$ 14,317		\$ 16,000	*Justification
10-425-625	Contingency Fund	\$ 20,000.00	\$ -	\$ 30,000	\$ 7,054	\$ 20,000	\$ 16,432		\$ 20,000	
10-425-633	Greenhorn Housing Annual Appropriation Lease- Principal					\$ 38,343	\$ 19,171		\$ 39,970	
10-425-634	Greenhorn Housing Annual Appropriation Lease- Interest					\$ 29,557	\$ 14,778		\$ 27,929	
	Total Operational Expenditures	\$ 153,600.00	\$ 116,361	\$ 177,850	\$ 129,769	\$ 241,450	\$ 149,180		\$ 263,349	
	Capital Expenses									
10-425-630	Capital Expenses	\$ 105,000.00	\$ 80,882	\$ 95,000	\$ 78,167	\$ 100,000	\$ 100,000		\$ 20,000	
10-425-631	Greenhorn New Housing	\$ 50,000.00	\$ 51,020	\$ 300,000	\$ 367,899	\$ -	\$ 1,494	\$ -	\$ 50,000	*Justification
10-425-635	Engine 3 Annual Lease					\$ 78,200	\$ -		\$ 78,200	
	Total Capital Expenses	\$ 155,000.00	\$ 131,903	\$ 395,000	\$ 446,067	\$ 178,200	\$ 101,494	\$ -	\$ 148,200	
	General Administration Expenses									
10-425-650	Legal Expense	\$ 3,000.00	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ -	\$ 3,000	
10-425-660	Accounting	\$ 1,000.00	\$ -	\$ 1,000	\$ 110	\$ 1,000	\$ 330		\$ 1,000	
10-425-670	Consulting Fees	\$ 1,000.00	\$ -	\$ 1,000		\$ 1,000	\$ -	\$ -	\$ 1,000	
10-425-680	Annual Audit	\$ 6,000.00	\$ 5,450	\$ 6,000	\$ 5,450	\$ 6,000	\$ 5,995		\$ 6,000	
	Total General Expenses	\$ 11,000.00	\$ 5,450	\$ 11,000	\$ 5,560	\$ 11,000	\$ 6,325	\$ -	\$ 11,000	
10-425-690	Insurance ICRIMP	\$ 6,500.00	\$ 6,058	\$ 6,500	\$ 6,361	\$ 7,650	\$ 7,633		\$ 9,923	*Justification
	TOTAL REVENUE	\$ 626,100	\$ 647,278	\$ 665,196	\$ 665,557	\$ 695,393	\$ 516,346	\$ 701,137	\$ 738,899	
	TOTAL EXPENDITURES	\$ 676,100	\$ 609,613	\$ 967,990	\$ 965,397	\$ 836,370	\$ 463,667	\$ 398,070	\$ 841,881	
	TOTAL NET INCOME	\$ 50,000.00	\$ 37,665	\$ -	\$ (299,840)	\$ (140,977)	\$ -	\$ -	\$ (102,982)	
	TOTAL END OF FISCAL YEAR CASH POSITION		\$ 1,400,620		\$ 1,100,780	\$ 959,803			\$ 856,821	

JUSTIFICATIONS

Operational Line Items

10-425-321 PUMP/HOSE TESTING

This line has been increased by \$100 in anticipation of increased fuel charges the District receives for the hose testing company's travel time.

10-425-510 TELEPHONE/CABLE/INTERNET

This item has been increased because the District has reinstalled internet at Greenhorn Fire Station, and we have purchased an I-pad with cellular service that is used for call response on Engine 3.

10-425-555 RENTAL EQUIPMENT

We have increased this line from \$500 to \$1,000 with the expectation that if the District needs to rent equipment in FY25, it will likely cost more than \$500.

10-425-570 UTILITIES-GAS/ELECTRIC

This line item has been decreased from FY24 to FY25. We are anticipating being underbudget on this line by the end of the current fiscal year (FY 24). This line had been increased due to both inflation and predicted costs of paying for electricity in the new Greenhorn housing units while they were vacant. We now predict these units to stay near 100% occupancy and the tenants are taking over payments for those electricity costs.

10-425-580 SNOW REMOVAL

Due to continued increased costs in snow removal as well as a large increase in plowable area at the Greenhorn Fire Station, we are increasing the budget for snow removal by \$1,000 for next fiscal year. We were under budget in this fiscal year due to a below average snow year, and are budgeting for a more average or above average snow year next year.

10-425-585 REPAIR/MAINTENANCE OF FIRE BAYS

This line item is being increased due to utilizing the entirety or exceeding the budgeted amount for this line two of the past three fiscal years.

JUSTIFICATIONS

Operational Line Items Continued

**10-425-587
REPAIR/MAINTENANCE OF
NEW GREENHORN HOUSING**

This is a new line to track the cost of maintenance in the new Greenhorn housing units and garages. Since they are still new and under warranty for part of FY 2025, we have put a conservative amount of \$7,000 in this line.

**10-425-590
REPAIR/MAINTENANCE OF GROUNDS**

This line item is being increased due to utilizing the entirety of or exceeding the budgeted amount of this line the past three fiscal years.

**10-425-595
REPAIR MAINTENANCE EQUIPMENT**

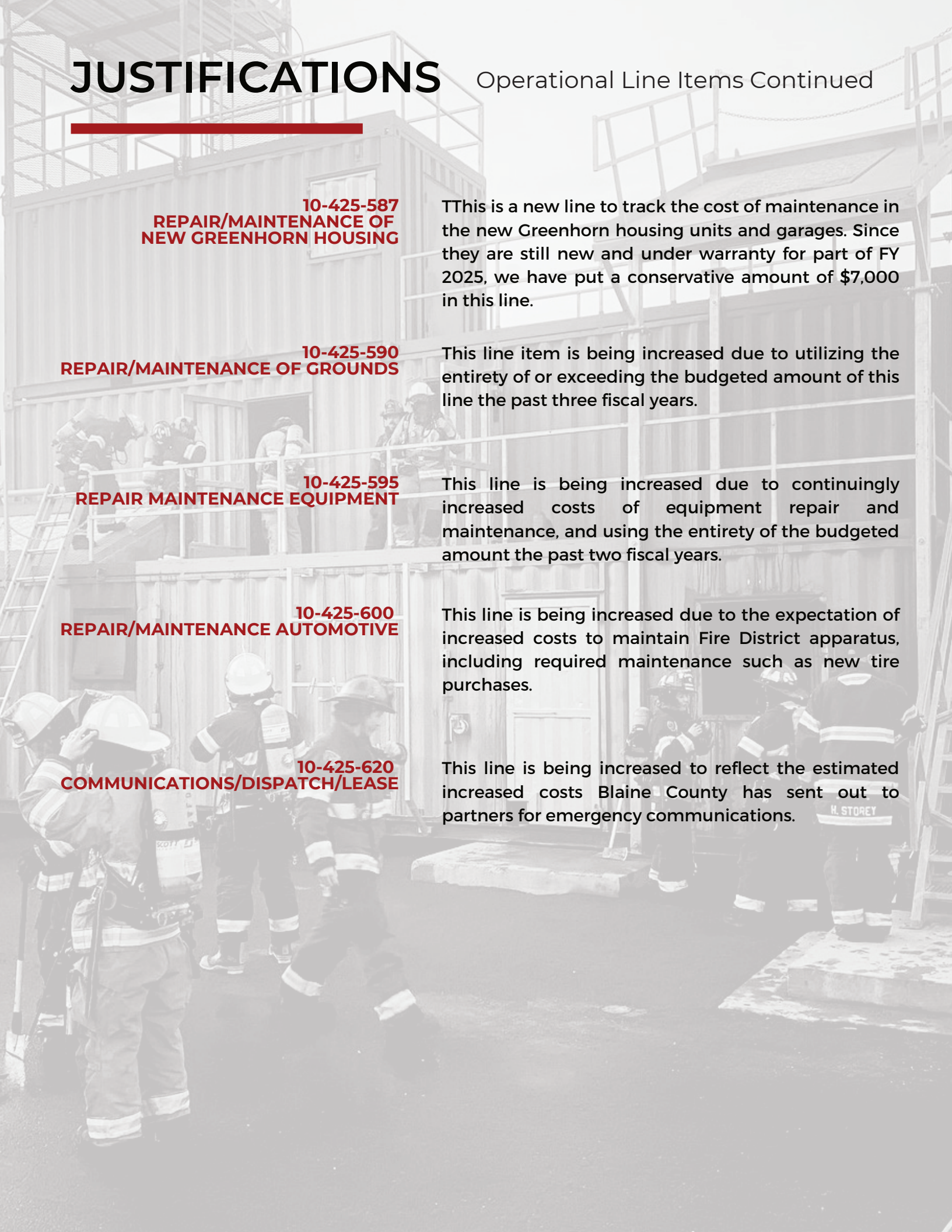
This line is being increased due to continually increased costs of equipment repair and maintenance, and using the entirety of the budgeted amount the past two fiscal years.

**10-425-600
REPAIR/MAINTENANCE AUTOMOTIVE**

This line is being increased due to the expectation of increased costs to maintain Fire District apparatus, including required maintenance such as new tire purchases.

**10-425-620
COMMUNICATIONS/DISPATCH/LEASE**

This line is being increased to reflect the estimated increased costs Blaine County has sent out to partners for emergency communications.



CAPITAL LINE ITEMS

10-425-630 CAPITAL EXPENSES

This line item has been decreased to \$20,000 for Fiscal Year 2025, with plans to use it to purchase fire turnouts and radios for the new resident firefighters at Greenhorn Station. This is a one time large purchase of these items. When it is time to replace them, the District will replace on a rotating basis through the Personal Protective Equipment line.

10-425-631 GREENHORN NEW HOUSING

This line is being set for \$50,000 for Fiscal Year 2025 to pay for the completion of the project and its landscaping. Any leftover funds may be put toward an extra payment to the lease with 5B First Responders.

ICRMP

10-425-690 INSURANCE ICRMP

This line has been increased to reflect the significantly increased estimated membership fee for next year. Due to increased overhead costs to ICRMP, most ICRMP members are seeing a 20-30% increase in their annual fees, including the Fire District.



Better Together



North Blaine County Fire District

